	June 2005			
	Item	Responsible Party	Date	
1	Provide prior period adjustment packages for 3rd Quarter, FY 2005 reporting to DFAS-IN Agency-Wide AFS.	DoD Components/ DFAS/USACE-FC	15	
2	IG, DoD sends request letter for final Management Representation Letter to DoD Components and ODCFO.	IG, DoD	30	
3	Send FY 2004 PAR (without financial statements) to Office of the Secretary of Defense (OSD), Joint Staff, and DoD Component Offices for	ODCFO	30	
	review and to provide updates and points of contact for the FY 2005 PAR.			
	July 2005	D 41 D	D.	
1	Item Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 3rd Quarter, FY 2005 reporting.	Responsible Party DoD Components	Date 6	
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6	
3	Provide DFAS with Treasury Index 97 trial balances for 3rd Quarter, FY 2005.	DoD Components/ DFAS/USACE-FC	6	
4	Provide data from feeder systems and manual data calls (required to complete 3rd Quarter, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10	
5	Input intragovernmental fiduciary balances into IFCS.	DFAS/USACE-FC	10	
6	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading partner data to DFAS. Where actuals are not available, Components are to provide estimates by utilizing information from Level 1 partners, or by applying an estimation methodology.	DoD Components	10	
7	Complete all required departmental budgetary reporting processes necessary to complete the 3rd Quarter, FY 2005 financial statements.	DoD Components/ DFAS/USACE-FC	10	
8	Complete input of 3rd Quarter, FY 2005 intra-DoD seller-side account balances and all Level 1 (non-DoD) balances (buyer/seller) into DDRS-AFS.	DFAS/USACE-FC	11	

	July 2005 (Continued)		
	Item	Responsible Party	Date
9	Complete adjustments of seller-side balances for transactions with the DoD	DFAS/USACE-FC	11
	Components that obtained a waiver from buyer-side adjustments for		
	3rd Quarter, FY 2005.		
10	Provide ODCFO points of contact for the FY 2005 PAR as requested on	OSD/Joint Staff/	11
	June 30, 2005.	DoD Components	
11	Complete adjustments of the DoD 3rd Quarter, FY 2005 buyer-side data to	DFAS/USACE-FC	12
	reflect seller-side intragovernmental balances (excludes waived entities).		
12	Complete input of 3rd Quarter, FY 2005 trial balance data, including data call	DFAS/USACE-FC	12
	amounts, into DDRS-AFS.		
13	The following required reconciliations must be completed with no differences	DFAS/USACE-FC	12
	(except those already identified to DFAS-IN Agency-Wide AFS) and available		
	in DDRS-AFS:		
	Standard reconciliations		
	• CY to PY		
	• Section V: lines 4,5,6,8,9,10,11, and 13		
14	Provide 3rd Quarter, FY 2005 Statement of Financing Adjustments to	DFAS/USACE-FC	12
	DFAS-IN Agency-Wide AFS.		
15	Notify DFAS-IN Agency-Wide AFS and IG, DoD that the Components' 3rd	DFAS/USACE-FC	12
	Quarter,		(5 pm)
	FY 2005 draft statements and notes (schedules and narratives) are available in		
1.0	DDRS-AFS.	D.D.C.	10.14
16	Perform review of Components' 3rd Quarter, FY 2005 statements and notes	DoD Components/	12-14
17	(schedules and narratives) in DDRS-AFS.	DFAS/USACE-FC	12
17	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 3rd Quarter,	DFAS-IN Agency-	(5 nm)
10	FY 2005 statements and note schedules are available in DDRS-AFS.	Wide AFS	(5 pm) 15
18	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 3 rd Quarter,	DFAS/USACE-FC	_
	FY 2005 statements and notes (schedules and narratives) are available in		(5 pm)
	DDRS-AFS (DFAS provides customer and reports.)		
	DDRD-M 5 (DI A5 provides customer and reports.)		

	July 2005 (Continued)			
	Item	Responsible Party	Date	
19	Notify ODCFO that 3rd Quarter, FY 2005 statements and notes (schedules	DoD Components	15	
	and narratives) are available in DDRS-AFS. Statements and notes are	_	(5 pm)	
	final, except for changes requested by the ODCFO or DFAS-IN Agency-Wide AFS.			
20	Provide financial statement certification letters to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	15	
21	Provide confirmation letters to DFAS central sites and IG, DoD indicating	DoD Components	16	
	concurrence of 3rd Quarter, FY 2005 amounts provided or data call information	-		
	provided as reflected in the statements and notes (schedules and narratives).			
22	Provide remaining reconciliations with any differences explained to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	16	
23	Provide final 3rd Quarter, FY 2005 Agency-wide unaudited statements and	DFAS-IN Agency-	18	
23	notes (schedules and narratives) to ODCFO.	Wide AFS	(noon)	
24	Provide completed financial statements Standard Guidance Checklist to DFAS-	DoD Components/	19	
	IN Agency-Wide AFS and IG, DoD.	DFAS/USACE-FC		
25	Provide 3rd Quarter, FY 2005 DoD unaudited statements to the OMB.	ODCFO	21	
26	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-IN Agency-Wide AFS. This information should be reported by the categories designated in DoD FMR Vol.	DFAS/USACE-FC	22	
	6A, Chapter 2.			
27	Submit 3rd Quarter, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-IN Agency- Wide AFS	22	
28	Receive and distribute Treasury IRAS reports to Components, DFAS, and USACE-FC.	DFAS-IN Agency- Wide AFS	26	
29	Research material differences with Level 1 trading partners to identify errors,	DoD Components/ DFAS/USACE-FC	27-29	
30	reasons for errors and necessary corrections. Provide the ODCEO initial input for the EV 2005 BAB as requested an	OSD/Joint Staff/	29	
30	Provide the ODCFO initial input for the FY 2005 PAR as requested on June 30, 2005.	DoD Components	29	

	August 2005		
	Item	Responsible Party	Date
1	Provide completed prior-year mapping for the Government-Wide Financial	DFAS-IN Agency-	1
	Reporting System (GFRS) to IG, DoD for review.	Wide AFS/	
		ODCFO	
2	Return report of Level 1 trading partner material differences with reason	DoD Components/	1
	codes for all material differences by trading partner and reciprocal	DFAS/USACE-FC	
	category identified and explained to DFAS-IN Agency-Wide AFS.		
3	Component's Office of General Counsel (OGC) provides Interim Legal	DoD Component	4
	Representation Letter to IG, DoD with a copy to DoD OGC.*	OGC	_
4	Complete input of prior-year data into GFRS.	DFAS-IN Agency-	7
		Wide AFS	1.0
5	Submit 3rd Quarter, FY 2005 Status of Disposition Certification for IRAS	DFAS-IN Agency-	10
	intragovernmental data to Treasury FMS.	Wide AFS/	
		ODCFO	10
6	Components provide IG, DoD the management summary schedule for the	DoD Components	10
	Interim Legal Representation Letter and ensure that IG, DoD received the		
7	Interim Letter from its OGC.*	OCD/I : 4 C4 CC/	1.5
7	Provide final (or estimated final) FY 2005 performance results for the	OSD/Joint Staff/	15
	FY 2005 PAR to the OSD Director, Program Analysis and Evaluation (DPA&E).	DoD Components	
8	DoD Components (Defense Agencies only) provide FY 2005 Annual	DoD Components	15
U	Statement of Assurance to the appropriate OSD Principal Staff for	(Defense Agencies	13
	coordination prior to submitting to the Secretary of Defense by	Only)	
	September 1, 2005.	0 1113)	
9	DoD OGC provides Agency-wide Interim Legal Representation Letter to IG,	DoD OGC	19
	DoD with a copy to the ODCFO.		
10	ODCFO provides IG, DoD the management summary schedule for the Agency-	ODCFO	26
	wide Interim Legal Representation Letter and ensures that IG, DoD received the		
	Agency-wide Interim Letter from the DoD OGC. IG, DoD CRITICAL		
	MILESTONE		

	August 2005 (Continued)		
	Item	Responsible Party	Date
11	IG, DoD provides OMB, Government Accountability Office (GAO),	IG, DoD	26
11	Department of Justice (DOJ), and Treasury FMS the Agency-wide and	10, 505	20
	Component Interim Legal Representation Letters and management's summary		
	schedules.		
12	IG, DoD completes review of prior year DDRS-AFS mapping to GFRS and	IG, DoD	29
12	provides corrections to DFAS-IN Agency-Wide AFS.	10, 505	2)
	September 2005		
	Item	Responsible Party	Date
1	Provide FY 2005 Annual Statement of Assurance to the Secretary of	OSD/Joint Staff/	1
	Defense with copy to OUSD(C).	DoD Components	
2	Provide draft of Deputy Secretary of Defense Message for FY 2005 PAR to	Deputy Secretary's	1
	ODCFO.	Office	
3	Provide draft of Year in Review for FY 2005 PAR to ODCFO.	OASD(PA)	1
4	Provide draft of strategic plan, strategic objectives, and policy goals for	OUSD(P)	1
	FY 2005 PAR to ODCFO.		
5	Provide CFO Message to USD(C) for signature.	ODCFO	1
6	DFAS-IN Agency-Wide AFS begins input of FY 2005 Treasury Financial	DFAS-IN Agency-	7
	Report information for FY 2005 GFRS module 1 (Agency Financial Statements	Wide AFS	
	template along with USSGL crosswalks).		
7	Brief the USD(C) on the status of the FY 2005 PAR.	ODCFO	9
8	Brief the Deputy Secretary of Defense on the status of the FY 2005 PAR.	ODCFO	13
9	DFAS-IN Agency-Wide AFS completes input of FY 2005 Treasury Financial	DFAS-IN Agency-	14
	Report information for FY 2005 template into GFRS.	Wide AFS	
10	Submit Master Appropriation File (MAF) to Treasury FMS.	DFAS-IN Agency-	14
		Wide AFS	
11	Provide prior-period adjustment packages for Year-End, FY 2005	DoD Components/	15
	reporting to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	
12	DPA&E provides FY 2005 performance summary and performance	DPA&E	15
	information to ODCFO for inclusion in the FY 2005 PAR.		
13	Provide ODCFO the FY 2005 IG Summary of Management Challenges for	IG, DoD	15
	inclusion in the FY 2005 PAR.		

	September 2005 (Continued)		
	Item	Responsible Party	Date
14	IG, DoD sends draft FY 2006 Engagement Letter to DoD Components for coordination.	IG, DoD	19
15	Send Secretary of Defense Annual Report on Reliability required by Public Law 107-107 (section 1008(a) and (a) (4)) to Congress, OMB, Treasury, and GAO with a copy to IG, DoD. <i>IG</i> , <i>DoD CRITICAL MILESTONE</i>	ODCFO	30
	October 2005		
	Item	Responsible Party	Date
1	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support Year-End, FY 2005 reporting.	DoD Components	6
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
3	Provide DFAS with Treasury Index 97 trial balances for Year-End, FY 2005.	DoD Components/ DFAS/USACE-FC	6
4	Incorporate the Annual Statement of Assurance information into the FY 2005 PAR.	ODCFO	7
5	Provide data from feeder systems and manual data calls (required to complete Year-End, FY 2005 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier.)	DoD Components/ OUSD(AT&L) OUSD(P&R)	10
6	Input intragovernmental fiduciary reconciliations in IFCS.	DoD Components/ DFAS/USACE-FC	10
7	Provide buyer and seller side Level 1 (non-DoD) intragovernmental trading partner data to DFAS. Where actuals are not available, Components are to provide estimates by utilizing information from Level 1 partners, or by applying an estimation methodology.	DoD Components	10
8	Coordinate FY 2006 Engagement Letter with FY 2006 management assertions with the ODCFO.	DoD Components/ IG, DoD	10
9	Complete all required departmental budgetary reporting processes necessary to complete the Year-End, FY 2005 financial statements.	DoD Components/ DFAS/USACE-FC	12
10	Complete input of Year-End, FY 2005 intra-DoD seller-side account balances and all Level 1 (non-DoD) balances (buyer/seller) into DDRS-AFS.	DFAS/USACE-FC	12

	October 2005 (Continued)			
	Item	Responsible Party	Date	
11	Complete adjustments of seller-side balances for transctions with DoD Components that obtained a waiver from buyer-side adjustments for Year-End, FY 2005.	DFAS/USACE-FC	12	
12	Provide FY 2005 Required Supplementary Stewardship Information (RSSI) and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment (part of the Required Supplementary Information (RSI) section) including all schedules/displays with narrative statements to the OADUSD(L&MR)(MPP&R), the ODUSD(I&E)IR&M, and the OUSD(AT&L)/ARA/PP&EP.	DoD Components	12	
13	Brief PDUSD(C) on the partial FY 2005 PAR (without financial statements, signed Deputy Secretary's message, and IG, DoD audit opinion).	ODCFO	12	
14	Provide ODCFO the FY 2005 IG Act Amendments information for inclusion in the FY 2005 PAR.	IG, DoD	12	
15	Provide DoD Agency-wide RSSI and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment RSI schedules/displays with narrative statements to DFAS-IN Agency-Wide AFS and ODCFO.	ODUSD(I&E) IR&M and OUSD(AT&L)/ARA/ PP&EP	14	
16	Complete input of Year-End, FY 2005 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	14	
17	Provide partial FY 2005 PAR (without financial statements, signed Deputy Secretary's Message, and IG, DoD audit opinion) to OSD, Joint Staff, and Military Departments for formal coordination.	ODCFO	14	
18	Submit Year-End, FY 2005 Intragovernmental ("F" transactions) data to the Treasury FMS.	DFAS-IN Agency- Wide AFS	16	
19	Complete adjustments of the DoD Year-End, FY 2005 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	16	

	October 2005 (Continued)			
	Item	Responsible Party	Date	
20	The following required reconciliations must be completed with no differences (except those already identified to DFAS-IN Agency-Wide AFS) and available in DDRS-AFS: • Standard reconciliations	DFAS/USACE-FC	17	
	 CY to PY Section V: lines 4,5,6,8,9,10,11, and 13 			
21	Notify DFAS-IN Agency-Wide AFS and IG, DoD that the Components' Year-End, FY 2005 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	17 (5 pm)	
22	Provide Year-End, FY 2005 Statement of Financing Adjustments to DFAS-IN Agency-Wide AFS.	DFAS/USACE-FC	18	
23	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide Year-End, FY 2005 statements and note schedules are available in DDRS-AFS.	DFAS-IN Agency- Wide AFS	18 (5 pm)	
24	Component's ODCFO provides Final Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	18	
25	Perform review of Components' Year-End, FY 2005 statements and notes (schedules and narratives) in DDRS-AFS.	DoD Components/ DFAS/USACE-FC	18-20	
26	Auditor-requested adjustments must be provided to Components.	DoD Components/ IG, DoD	20	
27	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft Year-End, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer and reports.)	DFAS/USACE-FC	20 (5 pm)	
28	Notify ODCFO that Year-End, FY 2005 statements and notes (schedules and narratives) are available in DDRS-AFS. Statements and notes are final, except for changes requested by the ODCFO or DFAS-IN Agency-Wide AFS.	DoD Components	20 (5 pm)	
29	Provide formal coordination on partial FY 2005 PAR (without financial statements, signed Deputy Secretary's Message, and IG, DoD audit opinion) to ODCFO as requested on October 14, 2005.	OSD/Joint Staff/ Military Departments	21	

	October 2005 (Continued)			
	Item	Responsible Party	Date	
30	Provide financial statement certification letters to DFAS-IN Agency-Wide	DFAS/USACE-FC	21	
	AFS.			
31	Provide confirmation letters to DFAS central sites and IG, DoD indicating	DoD Components	21	
	concurrence of Year-End, FY 2005 amounts provided or data call information			
	provided as reflected in the statements and notes (schedules and narratives).			
32	Provide remaining reconciliations with any differences explained to	DFAS/USACE-FC	21	
	DFAS-IN Agency-Wide AFS.			
33	Receive and distribute preliminary Treasury IRAS reports to Components,	DFAS-IN Agency-	22	
2.4	DFAS, and USACE-FC.	Wide AFS	22.24	
34	Research preliminary material differences with Level 1 trading partners to	DoD Components/	22-24	
2.5	identify errors, reasons for errors and necessary corrections.	DFAS/USACE-FC		
35	Provide FY 2005 Agency-wide financial statements and notes (schedules and	DFAS-IN Agency-	23	
	narratives) with RSI and Other Accompanying Information (OAI) to ODCFO.	Wide AFS	(noon)	
36	Return report of Level 1 trading partner material differences with reason	DoD Components/	24	
	codes for all material differences by trading partner and reciprocal	DFAS/USACE-FC		
27	category identified and explained to DFAS-IN Agency-Wide AFS.	D.D.C.	0.425	
37	Components brief their financial statements to the OUSD(C).	DoD Components	Oct 25 – Nov 2	
38	Provide the total number count and total dollar amounts for supported and	DFAS/USACE-FC	26	
30	unsupported journal vouchers to DFAS-IN Agency-Wide AFS. This	DIAS/USACE-IC	20	
	information should be reported by the categories designated in DoD FMR Vol.			
	6A, Chapter 2.			
39	ODCFO incorporates Agency-wide statements, notes (schedules and narratives)	ODCFO	26	
	RSI, and OAI into the FY 2005 PAR.	ober o	20	
40	Submit Year-End, FY 2005 Status of Disposition Certification for IRAS	DFAS-IN Agency-	26	
	intragovernmental data to Treasury FMS.	Wide AFS/		
	•	ODCFO		
41	Provide completed financial statement Standard Guidance Checklist to	DoD Components/	27	
	DFAS-IN Agency-Wide AFS and IG, DoD.	DFAS/USACE-FC		

	October 2005 (Continued)		
	Item	Responsible Party	Date
42	Provide Components' financial reports (including Management Discussion	DoD Components	27
	and Analysis, Principal financial statements, notes (schedules and		
	narratives), RSSI, RSI, and OAI to IG, DoD for audit. IG, DoD CRITICAL		
	MILESTONE*		
43	Components provide IG, DoD the management summary schedule for the	DoD Components	28
	Final Legal Representation Letter and ensure that IG, DoD received the		
	Final Letter from their OGC. IG, DoD CRITICAL MILESTONE*		
44	Brief partial FY 2005 PAR with audit version of Agency-wide financial	ODCFO	28
	statements (without the signed Deputy Secretary's Message and IG, DoD audit		
1.5	opinion) to the USD(C) for approval to release to IG, DoD for audit.	D D C	20
45	Coordinate FY 2005 Final Management Representation Letter with ODCFO.	DoD Components	28
46	Submit Year-End, FY 2005 Adjusted Trial Balance to Treasury.	DFAS/USACE-FC	28
47	Begin Year-End, FY 2005 input of Financial Reporting information into GFRS.	DFAS-IN Agency-	28
		Wide AFS	
	November 2005		
	Item	Responsible Party	Date
1	Reclassify Agency-wide financial statements, identify intragovernmental	DFAS-IN Agency-	1-4
	trading partner data, and prepare notes and other data for the GFRS Closing	Wide AFS	
	Package.		
2	Send the partial FY 2005 PAR with audit version of Agency-wide financial	ODCFO	1
	statements (without the signed Deputy Secretary's Message and IG, DoD audit		
	opinion) to OMB and GAO for review.		
3	Provide IG, DoD the partial FY 2005 PAR with audit version of the	ODCFO	1
	Agency-wide financial statements (without the signed Deputy Secretary's		(12 pm)
	Message and IG, DoD audit opinion) for audit. IG, DoD CRITICAL		
	MILESTONE	OD CEO	
4	Brief Deputy Secretary of Defense on partial FY 2005 PAR with audit	ODCFO	1
	version of the Agency-wide financial statements (without the signed Deputy		
	Secretary's Message and IG, DoD audit opinion).		

	November 2005 (Continued)		
	Item	Responsible Party	Date
5	DoD OGC provides Agency-wide Final Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	1
6	Provide ODCFO the GFRS package for review.	DFAS-IN Agency- Wide AFS	4
7	Components provide IG, DoD the Final Management Representation Letter dated November 8, 2005 with a copy to ODCFO. <i>IG</i> , <i>DoD</i> <i>CRITICAL MILESTONE</i> *	DoD Components	4
8	Complete review of Components' financial statement reports for audit provided to IG, DoD on October 27, 2005. <i>IG, DoD CRITICAL MILESTONE</i>	IG, DoD	8
9	IG, DoD provides audit endorsement/disclaimer opinion on Components' FY 2005 financial statements to IG, DoD Agency-wide team and clients, after they are signed. This includes contractor audits. IG, DoD CRITICAL MILESTONE	IG, DoD	8
10	ODCFO provides IG, DoD the management summary schedule for the Agencywide Final Legal Representation Letter and ensures that IG, DoD received the Agency-wide Final Letter from the DoD OGC.	ODCFO	8
11	Complete review of GFRS package and perform CFO preliminary lock. Provide IG, DoD and CFO locked version of GFRS Closing Package for audit.	DFAS-IN Agency- Wide AFS/ ODCFO	8
12	Provide ODCFO and GAO draft audit opinion on Agency-wide financial statements and audit memoranda for Agency-wide asserted line items.	IG, DoD	8
13	Provide IG, DoD and GAO the Agency-wide Final Management Representation Letter dated November 12, 2005. <i>IG, DoD CRITICAL MILESTONE</i>	ODCFO	9
14	Provide IG, DoD and ODCFO with electronic portable document file (PDF) of Components FY 2005 financial reports.*	DoD Components	9
15	Submit Components and Agency-wide Final Legal Representation Letters and Management Summary Schedules to DOJ, GAO, and Treasury.	IG, DoD	9
16	Provide IG, DoD with printer's proofs of Components' financial reports, if applicable.	DoD Components	10

	November 2005 (Continued)		
	Item	Responsible Party	Date
17	Submit Components and Agency-wide Final Management Representation Letters to OMB, GAO, and Treasury.	ODCFO	10
18	IG, DoD Agency-wide team provides independent auditor's report/opinion on the Agency-wide financial statements and report on DoD's internal control and compliance with laws and regulations to ODCFO. <i>IG, DoD CRITICAL MILESTONE</i>	IG, DoD	12 (10 am)
19	Army, Navy, Air Force, Military Retirement Fund, and Medicare Eligible Retiree Health Care Fund send electronic PDF file and 45 copies of complete published FY 2005 financial reports to the ODCFO. The remaining DoD-required reporting Components' provide electronic PDF file and 5 copies of completed published Components' FY 2005 financial reports to the ODCFO.	DoD Components	12 (5 pm)
20	Incorporate Deputy Secretary of Defense's signed Message and IG, DoD's audit opinion and report on internal controls into the FY 2005 PAR.	ODCFO	12
21	Provide printer ready version of the FY 2005 PAR with audited Agency-wide financial statements to IG, DoD for visual review prior to printing.	ODCFO	12
22	Submit complete published FY 2005 PAR with audited Agency-wide financial statements to USD(C) for approval to transmit to OMB, Congress, and GAO.	ODCFO	14
23	Send the complete published FY 2005 DoD PAR with audited Agency-wide financial statements and Components' FY 2005 Financial Reports with audited Component financial statements to OMB, Congress, GAO, and Treasury.	ODCFO	15
24	Provide confirmation to IG, DoD that the financial statements contained in the FY 2005 DoD PAR were provided to OMB and other designated addressees.	ODCFO	15
25	Provide a copy of the complete published FY 2005 PAR and other material to IG, DoD.	ODCFO	15
26	Provide Final Management Representation Letter (dated November 18, 2005) for GFRS Closing Package to IG, DoD.	ODCFO	15
27	Send final GFRS Closing Package and CFO approval to Treasury FMS and IG, DoD.	DFAS-IN Agency- Wide AFS/ ODCFO	16

November 2005 (Continued)					
	Item	Responsible Party	Date		
28	Provide ODCFO draft audit opinion on the GFRS Closing Package.	IG, DoD	16		
29	IG, DoD provides opinion on GFRS Closing Package to ODCFO, Treasury FMS, and GAO.	IG, DoD	18		
30	Submit preliminary Adjusted Trial Balances through Federal Agencies' Centralized Trial-Balance System (FACTS I) to Treasury FMS.	DFAS-IN Agency- Wide AFS	18		
31	Receive and distribute final Treasury Intragovernmental Reporting Analysis System (IRAS) reports to Components, DFAS, and USACE-FC.	DFAS-IN Agency- Wide AFS	19		
32	Research material differences with Level 1 trading partners to identify errors, reasons for errors and necessary corrections.	DoD Components/ DFAS/USACE-FC	19-21		
33	Return report of Level 1 trading partner material differences with reason codes for all material differences by trading partner and reciprocal category identified and explained to DFAS-IN Agency-Wide AFS.	DoD Components/ DFAS/USACE-FC	21		
34	Provide a report containing CFO representations for GFRS Intragovernmental Activity and Balances and Completed Material Differences/Status of Disposition Certification reports to IG, DoD, GAO, and Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	23		
35	Submit Final Adjusted Trial Balances through FACTS I to Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	30		
	December 2005				
	Item	Responsible Party	Date		
1	Send request for waiver from buyer-side elimination adjustments to ODCFO.	DoD Components	1		
2	Provide ODCFO draft Agreed-Upon Procedures Report on GFRS Closing Package Intragovernmental Activity and Balances.	IG, DoD	1		
3	FY 2006 Engagement Letter with FY 2006 management assertions signed by IG, DoD and audit client. Send copy to ODCFO.*	DoD Components/ IG, DoD	1		

December 2005 (Continued)				
	Item	Responsible Party	Date	
4	IG, DoD delivers Agreed-Upon Procedures Report on GFRS Closing Package Intragovernmental Activity and Balances to ODCFO, GAO, and Treasury FMS.	IG, DoD	2	
5	Provide comments on the draft FY 2005 government wide financial report to OMB and Treasury FMS.	ODCFO	2	
6	DoD OGC provides update to Final Legal Representation Letter for subsequent events to Treasury, IG, DoD, and ODCFO.	DoD OGC	7	
7	Submit certification and verification of the Treasury Report on Receivables to Treasury FMS.	DFAS-IN Agency- Wide AFS/ ODCFO	15	
8	FY 2006 Engagement Letter FY 2006 management assertions for DoD Agencywide financial statements signed by IG, DoD and audit client.	DFAS-IN Agency- Wide AFS/ ODCFO	15	
9	Submit Debt Collection Improvement Act annual report to OMB.	DFAS-IN Agency- Wide AFS/ ODCFO	30	